

Commissioner Minutes

August 15, 2023 – 10:00 a.m. to 12:07 p.m.

FY2024 BUDGET WORKSHOP

Commissioners Brad Holton, Zach Brooks and Leslie Van Beek

Clerk Chris Yamamoto, Controller Zach Wagoner, Auditing Supervisor Sarah Winslow, Treasurer Tracie Lloyd, Chief Deputy Treasurer Jennifer Watters, Coroner Jennifer Crawford, CCSO Chief Deputy Doug Hart, CCSO PIO Joe Decker, Prosecutor Bryan Taylor, Criminal Chief Deputy P.A. Doug Robertson, Civil Chief Deputy P.A. Carl Ericson, PA Office Manager Melinda Longoria, Assessor Brian Stender, HR Director Kate Rice, Wage and Benefit Analyst Bosco Baldwin, HR Generalist Kendra Elgin, Fair Director Diana Sinner, IT Director Eric Jensen, DSD Director Sabrina Minshall, DSD Office Manager Jennifer Almeida, Parks Director Nicki Schwend, Sr. System Analyst Steve Onofrei, Facilities Director Rick Britton, Fleet Director Mark Tolman, Director of Juvenile Probation Elda Catalano, Judge Davis VanderVelde, Family Court Services Manager Chris Paulson, Interim TCA Benita Miller and other TCA Staff, Director of Misdemeanor Probation Jeff Breach, Chief Public Defender Aaron Bazzoli, Director of Juvenile Detention Sean Brown, Administrative Supervisor Tara Hill, County Agent Tasha Howard, COO Greg Rast, JoDee Arnold

Deputy Clerk Jenen Ross _____

FY2024 BUDGET WORKSHOP

The Board met today at 10:00 a.m. for a FY2024 budget workshop. Present were: Commissioners Brad Holton, Zach Brooks and Leslie Van Beek, Clerk Chris Yamamoto, Controller Zach Wagoner, Auditing Supervisor Sarah Winslow, Treasurer Tracie Lloyd, Chief Deputy Treasurer Jennifer Watters, Coroner Jennifer Crawford, CCSO Chief Deputy Doug Hart, CCSO PIO Joe Decker, Prosecutor Bryan Taylor, Criminal Chief Deputy P.A. Doug Robertson, Civil Chief Deputy P.A. Carl Ericson, PA Office Manager Melinda Longoria, Assessor Brian Stender, HR Director Kate Rice, Wage and Benefit Analyst Bosco Baldwin, HR Generalist Kendra Elgin, Fair Director Diana Sinner, IT Director Eric Jensen, DSD Director Sabrina Minshall, DSD Office Manager Jennifer Almeida, Parks Director Nicki Schwend, Sr. System Analyst Steve Onofrei, Facilities Director Rick Britton, Fleet Director Mark Tolman, Director of Juvenile Probation Elda Catalano, Judge Davis VanderVelde, Family Court Services Manager Chris Paulson, Interim TCA Benita Miller and other TCA Staff, Director of Misdemeanor Probation Jeff Breach, Chief Public Defender Aaron Bazzoli, Director of Juvenile Detention Sean Brown, Administrative Supervisor Tara Hill, County Agent Tasha Howard, COO Greg Rast, JoDee Arnold and Deputy Clerk Jenen Ross.

Commissioner Holton opened the meeting stating that a prior Board's decisions on what they were going to do with budget items has put us [the county] in a position, the Idaho legislature created 389 and then the same authors bragged about creating a better bill than 389 and brought forward 292 and we are now living in the reality of a state legislature messing with property taxes and his personal opinion is that they don't even understand what they're doing but we now get to live

with the ramifications. We have an inordinate amount of very, very good people that work for this county and he is humbled to be a part of that. He said that the Board has literally spent hundreds of hours with this and would like to go thru where we find ourselves today.

Mr. Rast explained that all the budgets have been gone thru and this is the culmination of all the individual discussions of the Board wrapped into one presentation. There are still some topics that the Board will continue to work thru and make decisions on. He said there is always a fine line between providing mandated services to keep up with the growth and keeping the taxpayers in mind and being good stewards of the budget. When the Clerk's suggested budget was presented last week there were a top 6 concerns that kept coming to him and the Board. Those concerns are as follows:

1. No compensation will hurt our retention of employees and moral.
2. No new positions will only add to the problem of workload, public safety, public service and burnout resulting in overtime costs.
3. Cutting elections equipment, not addressing security upgrades to elections hardware as well as no resolution to long lines at the voting locations.
4. Overall county-wide needed expenditures being cut.
5. No additional law enforcement.
6. Questioning the revenue numbers in regard to growth and showing \$19M in the negative.

Mr. Rast said that not taking the \$14M last year, especially with the house bills coming out really put the county in a hole. He understands being conservative but the county also needs to be responsible and stay current with services and offerings to the constituent. He was tasked by the Board on August 4th to start working on the numbers and in turn address the top items, Board direction was as follows:

1. Investing in human capital thru compensation.
2. Keeping up with growth and needed public services which means more employees.
3. Election security and expanding equipment to reduce voting lines.
4. Law enforcement expansion within the Sheriff's Office.
5. Stay equal or less than the approved FY2023 budget.

The plan moving forward is cutting costs, make the FY23 budget set to equal to FY24 so that it doesn't exceed the approved FY23. Some of the plans include consolidation of fleet expenditures to cut double expenditures, consolidate facilities expenditures to cut double expenditures, they've looked thru all the budgets and have made cuts based on average spending. The overdue fee evaluation to cover county operational costs, currently they are working on landfill fees (via the SWAC), garnishment fees thru the Sheriff's Office, and the Board has already approved the weed and pest fees schedule, fairgrounds and expo center fees and Assessor motor vehicle fees. The BOCC tentative budget has already worked in \$1.4M of compensation for current employees, funding 17 critical positions of the 28 requested, funding of some new election's equipment along with 4 new precincts and equipment security software upgrades. With these priorities the numbers do show a \$14M deficit but that will be reviewed as the meeting continues.

Mr. Rast reviewed his budget spreadsheet and numbers which is on file with this day's minutes.

The proposed number for property tax is \$54,450,929 and the Board has decided to take forgone tax revenue of \$2.2M, making the revenue and property tax amount \$58,560,923, which also include circuit breaker and some other revenues. The only real difference between the Clerk's suggested and the BOCC suggested is the foregone amount. The expenses portion of the budget totals \$165,613,811.25, ARPA is subtracted out because it is one-time, non-ongoing monies, which brings the expenses down to \$127,506,974. The enterprise fund will also need to be subtracted out as it is a self-sustaining fund, which leaves \$121,424,278.25. on the revenue side the county is at \$153,126,200, subtract ARPA for expenditures and revenues to zero that and the revenues without ARPA included is \$115,019,363, subtract landfill so based on these numbers it shows the county is in a deficit of \$14,897,755. In comparing FY23 numbers to these tentative numbers the proposed FY24 is equal to or less than FY23. Mr. Rast anticipates that there will be about 11% unspent in FY23 which equates to \$14,602,069.79. Monies from the no longer funded indigent fund will rollover into current expense and potentially into torts, it may be split into a couple different funds. He is forecasting that for the next couple years the county may potentially need to take the 3% to get back to zero and catch up.

Mr. Rast provided a review of position requests that the Board has chosen to either fund and/or not fund for FY24 and each individual budget indicating that the number highlighted in blue are either changes that were discussed either thru the workshops or the Board.

Discussion and decision points for the Board at today's meeting were as follows:

- Clerk and Indigent allocations
- Interpreter fees in the PA's budget: Board is supportive of leaving this line item at \$0, Mr. Rast will reach out the Prosecutor Taylor
- Youth Court: Leave in PA's budget or general youth court fund? Commissioners Brooks and Holton are in favor of leaving this \$20,000 in the PA's budget
- Valley Regional Transit (VRT): Commissioners Van Beek and Holton are in favor of keeping \$50,000 in the budget
- DSD Service Contracts: Board is supportive of leaving as-is in the budget
- County Agent Contract: Total request was for \$99,636; due to the ARPA funding dropping off there was a request to the county to fund pick up that amount of \$71,124. Commissioner Brooks would like to see the university pick up that amount as they are they are ones that decided to use short-term, one-time monies to grow an ongoing expense; Discussion ensued regarding mileage reimbursement
- There is not enough waterways revenue to pay for an additional position, the \$120,000 would need to be in the Justice Fund

The meeting concluded at 12:07 p.m. and an audio recording is on file in the Commissioners' Office.